



February 11, 2003

HOUSE BILL No. 1474

DIGEST OF HB 1474 (Updated February 5, 2003 6:55 PM - DI 92)

Citations Affected: IC 6-1.1; noncode.

Synopsis: Property tax deductions for veterans. Extends the disabled veteran property tax deductions to veterans who served in actual combat or other equally hazardous duty, regardless of time, or any foreign war, insurrection, or expedition that is recognized by a service or campaign medal of the United States.

Effective: July 1, 2003.

Kersey, Kuzman, Thomas

January 15, 2003, read first time and referred to Committee on Ways and Means.
February 10, 2003, amended, reported — Do Pass.

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HB 1474—LS 6789/DI 102+



February 11, 2003

First Regular Session 113th General Assembly (2003)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

HOUSE BILL No. 1474

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-1.1-12-13, AS AMENDED BY P.L.291-2001,
2 SECTION 135, IS AMENDED TO READ AS FOLLOWS
3 [EFFECTIVE JULY 1, 2003]: Sec. 13. (a) Except as provided in
4 section 40.5 of this chapter, an individual may have twelve thousand
5 dollars (\$12,000) deducted from the assessed value of the taxable
6 tangible property that the individual owns, or real property, a mobile
7 home not assessed as real property, or a manufactured home not
8 assessed as real property that the individual is buying under a contract
9 that provides that the individual is to pay property taxes on the real
10 property, mobile home, or manufactured home, if the contract or a
11 memorandum of the contract is recorded in the county recorder's office
12 and if:
13 (1) the individual served in the military or naval forces of the
14 United States during:
15 (A) any of its wars; or
16 (B) **actual combat or equally hazardous duty, regardless of**
17 **time, or any foreign war, insurrection, or expedition, which**

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service is recognized by the award of a service or campaign medal of the United States;

(2) the individual received an honorable discharge;

(3) the individual is disabled with a service connected disability of ten percent (10%) or more; and

(4) the individual's disability is evidenced by:

(A) a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs; or

(B) a certificate of eligibility issued to the individual by the Indiana department of veterans' affairs after the Indiana department of veterans' affairs has determined that the individual's disability qualifies the individual to receive a deduction under this section.

(b) The surviving spouse of an individual may receive the deduction provided by this section if the individual would qualify for the deduction if the individual were alive.

(c) One who receives the deduction provided by this section may not receive the deduction provided by section 16 of this chapter. However, the individual may receive any other property tax deduction which the individual is entitled to by law.

(d) An individual who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not claim the deduction provided under this section against that real property, mobile home, or manufactured home.

SECTION 2. IC 6-1.1-12-14, AS AMENDED BY P.L.291-2001, SECTION 136, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 14. (a) Except as provided in subsection (c) and except as provided in section 40.5 of this chapter, an individual may have the sum of six thousand dollars (\$6,000) deducted from the assessed value of the tangible property that the individual owns (or the real property, mobile home not assessed as real property, or manufactured home not assessed as real property that the individual is buying under a contract that provides that the individual is to pay property taxes on the real property, mobile home, or manufactured home if the contract or a memorandum of the contract is recorded in the county recorder's office) if:

(1) the individual served in the military or naval forces of the United States;



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(A) for at least ninety (90) days; or
 (B) during actual combat or equally hazardous duty, regardless of time, or service in any foreign war, insurrection, or expedition, which service is recognized by the award of a service or campaign medal of the United States;

(2) the individual received an honorable discharge;

(3) the individual either:

(A) is totally disabled; or

(B) is at least sixty-two (62) years old and has a disability of at least ten percent (10%); and

(4) the individual's disability is evidenced by:

(A) a pension certificate or an award of compensation issued by the United States Department of Veterans Affairs; or

(B) a certificate of eligibility issued to the individual by the Indiana department of veterans' affairs after the Indiana department of veterans' affairs has determined that the individual's disability qualifies the individual to receive a deduction under this section.

(b) Except as provided in subsection (c), the surviving spouse of an individual may receive the deduction provided by this section if the individual would qualify for the deduction if the individual were alive.

(c) No one is entitled to the deduction provided by this section if the assessed value of the individual's tangible property, as shown by the tax duplicate, exceeds fifty-four thousand dollars (\$54,000).

(d) An individual who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not claim the deduction provided under this section against that real property, mobile home, or manufactured home.

SECTION 3. [EFFECTIVE JULY 1, 2003] IC 6-1.1-12-13 and IC 6-1.1-12-14, both as amended by this act, apply only to ad valorem property taxes first due and payable after December 31, 2003.



COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1474, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 3, line 34, delete "to taxable years" and insert "**only to ad valorem property taxes first due and payable**".

Page 3, line 35, delete "beginning".

and when so amended that said bill do pass.

(Reference is to HB 1474 as introduced.)

CRAWFORD, Chair

Committee Vote: yeas 27, nays 0.

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